

# *A Guide to Sales and Use Tax*

2008



*Common Questions*

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*Tax-Exempt Items*

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*Filing and Payment Information*

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*Department of Revenue Resources*

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**Massachusetts Department of Revenue**

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*Dear Taxpayer:*

*A major part of our effort to provide a fair and efficient system of tax administration is our commitment to keep taxpayers informed of their responsibilities under the law. The Department of Revenue (DOR) works to fulfill this commitment by producing clear tax forms and instructions as well as informational guides to outline the Commonwealth's various taxes. **A Guide to Sales and Use Tax** is one in this series of publications we offer to help you understand and voluntarily comply with Massachusetts law.*

*Sales and use tax is one of several "trustee taxes" administered by DOR. Trustee taxes — which include sales and use, meals, withholding and room occupancy — are so-named because employees and customers are entrusting businesses to collect and to pay these taxes over to the Commonwealth. This guide provides answers to the most frequently asked questions about the sales and use tax. Additionally, lists of taxable and nontaxable items, as well as a filing and payment schedule, are included for handy reference.*

*We hope you find this guide helpful in understanding your sales and use tax responsibilities. If you have further questions, please call our Customer Service Bureau at either our local or in-state, toll-free telephone number listed throughout the guide. We will be glad to give you any additional information that you may need.*

*Sincerely,*

A handwritten signature in black ink that reads "Navjeet K. Bal". The signature is fluid and cursive, with the first name "Navjeet" and last name "Bal" clearly legible.

Navjeet K. Bal  
Commissioner of Revenue

The purpose of this publication is to provide taxpayers with general information about Massachusetts tax laws and Department of Revenue policies and procedures as of July 1, 2008. It is not designed to address all questions in detail, and taxpayers are encouraged to seek further guidance as described throughout this guide. Nothing contained within this publication supersedes, alters or otherwise changes any provisions of Massachusetts General Laws, Massachusetts Department of Revenue Regulations or Rulings or any other sources of the law.

<b>3</b>	<i>From the Commissioner</i>
<b>5</b>	<i>Introduction</i>
<b>6</b>	<i>Common Sales/Use Tax Questions</i>
<b>11</b>	<i>Tax-Exempt Items</i>
<b>26</b>	<i>Filing and Payment Information</i>
<b>31</b>	<i>Department of Revenue Resources</i>
<b>32</b>	<i>Commonly Requested Forms and Publications</i>

*This guide contains general information regarding the Massachusetts sales and use tax. It describes the tax, what types of transactions are taxable and what both a buyer and seller must do to comply with the law.*

**A Guide to Sales and Use Tax** is designed to lead you through the basics of sales and use tax by answering many frequently asked questions. The guide also includes a general listing of those items that are exempt from the Massachusetts sales and use tax.



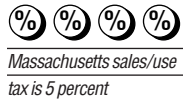
*Customer Service Bureau  
617-887-MDOR or  
Toll-free 800-392-6089*

*This guide is part of an ongoing series of publications that the Massachusetts Department of Revenue (DOR) has issued to inform the public of various aspects of Massachusetts taxes. Please feel free to call DOR if you have any further questions about the sales and use tax or any other aspects of the Commonwealth's tax system.*

*The Department is pleased to offer businesses access to a number of useful resources via its website at **[www.mass.gov/dor](http://www.mass.gov/dor)**. The website contains information on various tax and employer obligations, and features online vendor registration, electronic filing and payment options, and new hire reporting programs.*

### What is the sales tax?

The Massachusetts sales tax is 5 percent of the sales price or rental charge of tangible personal property<sup>1</sup> or certain telecommunications services<sup>2</sup> sold or rented in the Commonwealth. (For a detailed definition of "sales price," please see M.G.L. Ch. 64H sec. 1.) The sales tax generally is paid to the vendor as an addition to the purchase price. The buyer pays the sales tax to the vendor at the time of purchase; the vendor then remits the tax to the Commonwealth. For motor vehicle and trailer sales, however, the sales tax is paid directly to the Commonwealth by the purchaser. For more detailed information on motor vehicle sales taxes, please call DOR's Customer Service Bureau at 617-887-MDOR or toll-free in Massachusetts at 800-392-6089.



### What is the use tax?

The Massachusetts use tax is 5 percent of the sales price or rental charge on tangible personal property<sup>1</sup> (including mail order items or items purchased over the Internet) or certain telecommunications services<sup>2</sup> on which no sales tax, or a sales tax rate less than the 5 percent Massachusetts rate, was paid and which is to be used, stored or consumed in the Commonwealth. The use tax, unlike the sales tax, generally is paid directly to the Commonwealth by the purchaser.

**Example:** You purchase furniture for your Massachusetts business or residence from an out-of-state firm and pay no Massachusetts or other state sales tax. You are required to pay the 5 percent Massachusetts use tax. The use tax applies because the furniture was not subject to a sales tax in the other state and because it is for use in the Commonwealth.

1. Tangible personal property includes electronically transferred software. For a detailed definition, see M.G.L. Ch. 64H, sec. 1 and TIR 05-15, Transfers of Prewritten Computer Software.

2. Telecommunications services include telephone and other transmissions of information (such as beeper services, cellular telephone services and telegram services). Cable television and Internet access are exempt from the sales tax. Generally, the tax on the sale or use of telecommunications services is a tax on the transmission of messages or information by various electronic means, but not on the sale or use of information itself. For a list of taxable telecommunications services, see TIR 05-8, Taxation of Internet Access, Electronic Commerce and Telecommunications Services: Recent Federal Legislation.

### Who is a sales/use tax vendor?

A sales/use tax vendor is a retailer or any other person who regularly sells, rents or leases tangible personal property or telecommunications services that are subject to the Massachusetts sales tax. A vendor is anyone who:

- Sells, rents or leases in Massachusetts generally;
- Purchases tangible personal property or telecommunications services for resale in Massachusetts;
- Acquires parts to manufacture goods for sale or resale in Massachusetts;
- Has a business location in Massachusetts;
- Has representatives soliciting orders for tangible personal property or telecommunications services within Massachusetts; or
- Sells to Massachusetts residents or businesses and delivers, repairs or installs goods or telecommunications services within the Commonwealth.

**Please note:** Tax-exempt organizations that sell tangible personal property or telecommunications services in the regular course of business are considered vendors and are required to collect sales/use tax.

### What are the responsibilities of a sales/use tax vendor?

Massachusetts sales/use tax vendors are responsible for:

- Registering with DOR to collect sales/use tax;
- Collecting the 5 percent sales/use tax on taxable sales or rentals of tangible personal property or telecommunications services. **Please note:** The tax must be separately stated and separately charged on all invoices, bills, displays or contracts; and
- Remitting all sales/use taxes to DOR with the appropriate Massachusetts sales/use tax return on time. (For a complete listing of forms, please see "Commonly Requested Forms and Publications" on pages 32 through 34.)

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**Are out-of-state vendors' responsibilities the same as in-state vendors' responsibilities?**

*Yes. Out-of-state vendors who meet any of the vendor definitions listed on page 7 generally have the same responsibilities as Massachusetts vendors.*

**How does a vendor register to collect sales/use tax?**

*Vendors must register to collect Massachusetts sales/use tax online through DOR's **WebFile for Business** application, which is available on the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor).*

*After registering with DOR, vendors will be issued a Sales and Use Tax Registration Certificate (Form ST-1) for each business location. Form ST-1 must be displayed in a conspicuous location on the business premises, so that it is easily visible to customers.*

*As a convenience to customers, those out-of-state retailers and mail order firms that are not required by law to register as Massachusetts vendors may register voluntarily to collect use tax.*

**Must a cigarette retailer be registered for sales tax?**

*Yes. A cigarette retailer must be registered for sales tax, as sales of cigarettes are subject to the sales tax. In addition, a cigarette retailer must have a Massachusetts cigarette retailer's license. The Application for Cigarette Retailer's License (Form CT-2E) is available on the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor), or by calling the Excises Unit at 617-887-5090. A cigarette retailer also should check with its local Board of Health if a local tobacco sales permit is required.*

**Must an individual or business register to pay sales/use tax on occasional out-of-state purchases?**

*No. People who are not registered to collect sales/use tax in Massachusetts, and who make an occasional out-of-state purchase for business or personal use, do not need to register. They instead must pay their use taxes by filing either a Business Use Tax Return (Form ST-10) or an Individual Use Tax Return (Form ST-11). For their convenience, individuals may report and pay any Massachusetts use tax due on their personal income tax return, Massachusetts Resident Tax Return (Form 1) or Telefile*

*(or Form 1-NR/PY for part-year residents). Taxpayers have the option of using a schedule to self-report an estimated, or "safe harbor," amount of use tax based on their Massachusetts adjusted gross income. Purchases of items having a sales price of \$1,000 or more are excluded from the "safe harbor." For more information, please see TIR 04-26, Sales/Use Tax Changes Contained in Chapter 262 of the Acts of 2004, which is available on the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor), or by calling DOR's Rulings and Regulations Bureau at 617-626-3250.*

*Generally, anyone who pays a sales or use tax (which is legally due without any right to a refund or credit) to another state on merchandise or telecommunications services to be used in the Commonwealth is entitled to a credit against the Massachusetts use tax — up to the 5 percent Massachusetts sales/use tax rate. This credit is granted for sales tax paid to another state only if that state has a reciprocal agreement with Massachusetts; each state gives credit to purchasers for sales tax paid to the other state. If a sales tax rate of less than 5 percent is paid to the other state, the Massachusetts use tax is the difference between the two states' sales tax rates. If a sales or use tax is paid to a state that does not have a reciprocal agreement with Massachusetts, then the sales/use tax credit does not apply.*

*Massachusetts has sales tax exemption agreements with most states. Some states, however, have only limited agreements with the Commonwealth. If you need more detailed information about a specific state, see TIR 03-1, Exemption from Massachusetts Use Tax for Taxes Paid Under Laws of Another State, or call DOR's Customer Service Bureau at 617-887-MDOR or toll-free in Massachusetts at 800-392-6089.*



Customer Service Bureau  
617-887-MDOR or  
Toll-free 800-392-6089

*Example: State X imposes a sales/use tax of 4 percent and has a reciprocal sales/use tax agreement with Massachusetts. You purchase a camera in State X for use in your Massachusetts business. You pay \$1400 plus \$56 tax for the camera. Since State X has a sales tax rate less than the 5 percent Massachusetts rate, you owe a use tax in Massachusetts of \$14 — \$70 (5 percent Massachusetts sales tax obligation) minus \$56 (4 percent State X sales tax payment).*

### **How is the sales/use tax paid on boats or motor vehicles?**

The sales tax on boats and recreational vehicles purchased from a Massachusetts dealer is collected by the dealer at the time of sale. For casual sales, the sales/use tax is due prior to registration or by the twentieth day of the following month, whichever occurs earlier. The sales/use tax on boats and other recreational vehicles must be filed and paid electronically via DOR's online ST-6 application, available at [www.mass.gov/dor](http://www.mass.gov/dor). The confirmation page received after the tax has been filed and paid is required in order to register the boat or recreational vehicle.

The purchaser of a motor vehicle or trailer that is required to be registered or titled in Massachusetts must file Form RMV-1, Application for Title and Registration, and pay the sales/use tax in full with the Registry of Motor Vehicles within 10 days of the date of purchase, transfer or first use of the motor vehicle or trailer. The purchaser of a motor vehicle or trailer that is not required to be registered in Massachusetts, including motor vehicles and trailers that are purchased in Massachusetts by nonresidents who will register or title the motor vehicle or trailer outside of Massachusetts, must file Form ST-7R, Certificate of Payment of Sales or Use Tax, and pay the sales tax in full with DOR or the Registry of Motor Vehicles on or before the twentieth day of the month following the month of purchase, transfer or first use of the motor vehicle or trailer.

### **What types of sales are exempt from the sales/use tax?**



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A number of items  
are exempt from the  
sales/use tax

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Massachusetts law exempts a number of items from the sales/use tax. The following categories of sales or types of transactions generally are exempted from the sales/use tax. For information on the status of individual items, please refer to "What Specific Items Are Exempt from the Sales/Use Tax?" starting on page 16. If you have questions about whether certain items fit into these exempt categories, please call DOR's Customer Service Bureau at 617-887-MDOR or toll-free in Massachusetts at 800-392-6089.

#### **Sales of food and clothing:**

Sales of food for human consumption, other than meals sold by a restaurant, generally are tax-exempt. Sales of individual items of clothing costing \$175 or less also generally are exempt. (Sales tax is due only on the amount over \$175 per item.)

#### **Sales of periodicals:**

Periodicals such as newspapers and magazines generally are exempt. Newsletters, however, generally are not treated as newspapers and may be taxable.

#### **Admission sales:**

Sales of tickets to such activities as sporting and amusement events are exempt.

#### **Sales of utilities and heating fuel to residential users, small businesses and certain industrial users:**

Sales of gas, steam, electricity or heating fuel for residential purposes are exempt. Residential use includes use in any dwelling where people customarily reside on a long-term basis, whether or not the occupants of the dwelling are the purchasers of the fuel. Thus, residential use includes use in apartment buildings, rooming houses and nursing homes as well as use in single family or multifamily homes, but generally does not include use in hotels.

Sales of utilities and heating fuel also are exempt when sold to businesses with five or fewer employees and gross income of less than \$1 million, or to

manufacturing facilities that use at least 75 percent of their energy in manufacturing or heating the manufacturing facility. Businesses with multiple locations employing fewer than five people at any one location must use the total number of employees from all locations. Small businesses must present a Small Business Energy Exemption Certificate (Form ST-13) to the vendor to claim the exemption. Eligible industrial users must provide an Exempt Use Certificate (Form ST-12). Residential users are not required to present exemption certificates.

#### **Sales of telephone services to residential users:**

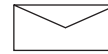
Sales of local residential telephone services billed on a recurring basis or for message unit charges are tax-exempt when provided to a residential purchaser, up to a total of \$30 per month. Residential telephone service generally includes service provided to an individual for personal use at his or her residential address, including an individual dwelling unit such as an apartment. In the case of institutions where individuals reside, such as schools or nursing homes, telephone service is considered residential if it is provided to and paid for by an individual resident rather than by the institution. Telephone service provided to a business is not residential service even if the business is located in an individual's home. If an otherwise residential telephone is used for business purposes, the business must file a Business Use Tax Return (Form ST-10) and pay tax on the service that is used. Residential users are not required to present exemption certificates.

#### **Sales of transportation:**

These services generally are not taxed. For example, a separately stated transportation charge for shipping by a common carrier is exempt if the transportation occurs after the sale of the property. For more information about shipping and handling charges, see DOR Directive 04-5, Sales Tax on Transportation Charges. To obtain a copy, visit the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor), or call DOR's Rulings and Regulations Bureau at 617-626-3250.

#### **Charges for personal or professional services:**

Accounting, insurance, legal and medical services, as well as services such as haircuts and car repairs are not taxable. **Please note:** Items



Department of Revenue  
Rulings and Regulations  
Bureau, PO Box 9566  
Boston, MA 02114-9566

sold in addition to services, such as a bottle of shampoo from a salon or parts for a car repair, are taxable and must be itemized separately on the bill. Massachusetts tax law treats some products as services and therefore exempts them from the sales tax. Other products, however, may combine taxable and nontaxable elements. Still other products, although labeled custom or a service, may not meet the legal definition for tax purposes. Service providers who have questions about the taxability of their transactions should contact DOR's Rulings and Regulations Bureau for clear guidance on this issue by writing to: Department of Revenue, Rulings and Regulations Bureau, PO Box 9566, Boston, MA 02114-9566.

#### **Casual and isolated sales:**

Infrequent and nonrecurring transactions made by people or businesses not regularly engaged in the business of making such sales are exempt. For example, sales of used appliances by a homeowner or sales at infrequent yard sales are exempt. **Please note:** Generally, casual sales of cars, boats or trailers are taxable, except for certain family transactions. For more detailed information on casual and isolated sales, see DOR Regulation 830 CMR 64H.6.1. To obtain a copy, visit the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor), or call DOR's Rulings and Regulations Bureau at 617-626-3250.

#### **Resales:**

Sales where the purchaser intends to resell the item or telecommunications services in the regular course of business are exempt. In these cases, a Sales Tax Resale Certificate (Form ST-4) must be given to and retained by the seller as proof the sale was exempt for the reasons stated on the certificate. Vendors can confirm the validity of their customers' sales and use tax registration and resale certificates online through DOR's Sales Tax Resale Certificate Verification System, available on the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor) under "Businesses."

#### **Sales for out-of-state delivery:**

Sales where the purchaser accepts title to and possession of an item outside Massachusetts generally are exempt. Similarly, if a vendor is obligated to deliver to an out-of-state purchaser's address or to an interstate common carrier for such a delivery, the sale is not taxable in Massachu-

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setts. Generally, however, any taxable item brought into the state within six months of purchase for use, storage or consumption in Massachusetts is subject to the use tax.

**Drop shipments:**

Massachusetts sales and use tax law generally requires a business with nexus in Massachusetts to collect tax when it ships goods to a consumer in Massachusetts on behalf of a retailer that is not required to collect the tax because it does not have nexus with Massachusetts.

For a detailed explanation of the rules regarding drop shipment transactions, see TIR 04-26, *Sales/Use Tax Changes Contained in Chapter 262 of the Acts of 2004*, which is available on the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor), or by calling DOR's Rulings and Regulations Bureau at 617-626-3250.

**Sales to exempt organizations:**

Sales to organizations that are tax-exempt under Section 501(c)(3) of the Internal Revenue Code (such as charitable and nonprofit organizations), as well as sales to agents of Section 501(c)(3) organizations, generally are exempt. To obtain the exemption, the purchaser, or its agent, must provide the vendor with a signed copy of a Sales Tax Exempt Purchaser Certificate (Form ST-5) or Contractor's Sales Tax Exempt Purchase Certificate (Form ST-5C) and a copy of the organization's Certificate of Exemption (Form ST-2) issued by DOR. The vendor must ensure that this form is complete and retain it to prove the sale was exempt. Otherwise, the sales tax may be assessed against the vendor.

**Sales to government agencies:**

Sales made directly to federal and Massachusetts state or municipal government agencies or entities are exempt. To qualify, the agency must be a regular department of government or an entity wholly owned by the government that performs governmental duties on an exclusive basis. Additionally, sales of tangible personal property, including meals, to agents of governmental entities, are exempt, provided certain requirements are met. See TIR 99-4, *Sales and Use Tax Exemptions: Agents of Exempt Entities*, available on DOR's website at [www.mass.gov/dor](http://www.mass.gov/dor), or by

calling the Rulings and Regulations Bureau at 617-626-3250, and Regulation 830 CMR 64H.6.5, *Sales Tax on Meals*, for rules for substantiating exempt purchases.

**Sales to certain contractors and subcontractors:**

Sales of tangible personal property for use in fulfilling government public works projects to certain contractors and subcontractors acting as agents for governmental entities are exempt. To claim the exemption, the contractor or subcontractor must provide the vendor with a signed copy of a Contractor's Sales Tax Exempt Purchase Certificate (Form ST-5C), and a copy of the government agency's Certificate of Exemption (Form ST-2) issued by DOR. Contractors and subcontractors must indicate on the face of Form ST-5C that they are claiming the exemption for property used to fulfill a contract to provide qualified services in a public project.

Additionally, under a recently announced change in policy, sales of materials, tools, fuel, machinery and replacement parts, to contractors for one of the exempt uses described in G.L. 64H, §§ (r) or (s) (e.g., manufacturing, research and development, agricultural production) are exempt, without regard to whether the contractor is purchasing as an agent of the party that will use these items in the manner exempted by these provisions. Contractors purchasing qualifying property under these provisions may do so by presenting an Exempt Use Certificate (Form ST-12), to their vendors. Such contractors bear the burden of proof of showing on an audit that the items purchased are or will be used in an exempt manner. In the event that the items do not qualify for the § 6(r) or § 6(s) exemption, a contractor will be liable for the tax. For more information, see Directive 07-6, *Exemptions Under G.L. c. 64H, § 6(r) and § 6(s)*, which is available on the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor), or by calling the Rulings and Regulations Bureau at 617-626-3250.

**Sales to manufacturers:**

Sales of materials, tools, fuel, machinery and replacement parts that will be used directly and exclusively in the actual manufacture, processing or conversion of tangible personal property to be sold, including the publishing of a newspaper or the operation of commercial radio broadcasting or television transmission, are exempt in many cases. In addition, sales of

materials, tools, fuel, machinery and replacement parts that are consumed and used directly and exclusively in research and development by a manufacturing corporation or a research and development corporation generally are exempt. (For information regarding the qualifications of a research and development corporation, see TIR 04-15, Amendments to Massachusetts Corporate Excise Governing Domestic and Foreign Manufacturing Corporations and Research and Development Corporations, which is available on the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor), or by calling DOR's Rulings and Regulations Bureau at 617-626-3250.) The vendor must receive from the purchaser an Exempt Use Certificate (Form ST-12) and maintain proper records on such sales.

**Please note:** Because of the complexity of the law, some guidelines listed here may not apply to every transaction. To avoid any interest or penalty charges on tax that was not collected properly, taxpayers with questions about the taxability of any sale should call DOR's Customer Service Bureau at 617-887-MDOR or toll-free in Massachusetts at 800-392-6089 or request a letter ruling by writing to: Department of Revenue, Rulings and Regulations Bureau, PO Box 9566, Boston, MA 02114-9566.

### What specific items are exempt from the sales/use tax?

Pages 17 through 25 detail the tax status of a number of specific items in the following categories: apparel and fabric goods; food and meals; health care items; home and household items; and reading materials and stationery.

These lists are intended to address only the most frequently asked sales/use tax questions. For more information on the tax status of an item not specifically mentioned, please call DOR's Customer Service Bureau at 617-887-MDOR or toll-free in Massachusetts at 800-392-6089.



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Clothing generally is  
exempt from the sales tax

Clothing generally is exempt from the sales tax. However, any individual clothing item costing more than \$175 is taxable on the amount over the basic exemption. Thus, the tax on a \$200 suit would be \$1.25 — 5 percent of the \$25 taxable amount. If a number of items are being purchased, any applicable sales tax is charged only on individual items over \$175, no matter what the total bill.

While apparel designed solely for athletic or protective use is taxable, items that are also suitable for everyday use are exempt.

Materials that become part of articles of clothing, such as name tags sewn to a garment, are generally tax-exempt. Jewelry and accessories generally are taxable.

Following is the specific item list:

#### Exempt

Aprons: household, shop  
Bathing suits  
Belts, buckles, suspenders  
Children's novelty costumes  
Choir, clerical vestments  
Cloth: synthetic or natural fiber  
Costumes  
Footwear:  
Boat shoes  
Innersoles  
Jogging shoes  
Overshoes  
Sandals  
Shoelaces  
Shoes and boots  
Slippers  
Sneakers and tennis shoes  
Gloves: dress, casual, gardening

#### Taxable

Bathing and shower caps  
Briefcases  
Clothing primarily designed to protect from physical injury (see DOR Directive 99-3)  
Equipment, special clothing for jockeys  
Footwear:  
Bowling shoes  
Cleated athletic shoes  
Football shoes  
Golf shoes  
Riding boots  
Shoe bags, trees  
Shoe polish, brushes  
Ski boots  
Waders  
Hair notions (barrettes, combs and brushes, etc.)

### **Exempt** (continued)

Gym uniforms  
Hats, caps, earmuffs  
Hosiery, socks, garters and garter belts  
Jackets, windbreakers  
Jogging bras  
Leotards, tights  
Neckwear, ties, scarves  
Rainwear  
Sewing goods:  
Buttons  
Elastic binders, tapes  
Fabric and materials for clothing  
Thread  
Yarn (other than rug)  
Yarn goods  
Zippers  
Ski pants  
Tennis clothing  
Uniforms: band, camping, fire, nurse, police, waiter/waitress  
Work clothes

### **Taxable** (continued)

Handkerchiefs  
Handbags, purses  
Luggage  
Protective helmets  
Sewing supplies:  
Dress forms, patterns, embroidery hoops  
Knitting bags  
Needles, pins, thimbles  
Needlework instruction books  
Rug yarn  
Scissors  
Sewing kits  
Skein and yarn holders  
Tape measures  
Uniforms: athletic (baseball, football, etc.)  
Wallets



Food sold on a "take out" basis is taxable

In general, food products for human consumption are exempt from sales tax. Food items purchased with federal food stamps are also exempt from the sales tax. Questions sometimes arise as to whether an item is considered to be an exempt food; below is a list of commonly questioned items:

### **Exempt**

Breath-freshening candies  
Dietetic candies  
Edible oils  
Food oils  
Food substitutes  
Gum  
Salt and sugar substitutes  
Nonmedicated cough drops

### **Taxable**

Antacids  
Dietary supplements  
Vitamins and food supplements  
Weight-loss aids and preparations

Food or beverages prepared for human consumption and provided by a restaurant or restaurant part of a store are taxable as "meals." Such food or beverages sold on a "take out" or "to go" basis are also taxable. However, bakery products sold in units of six or more for take out and snacks or candy sold through a vending machine or "honor snack tray" for less than \$3.50 are exempt.

The following operations, whether they stand alone or are part of another business activity, are considered restaurants and are required to collect the sales tax on meals:

Cafes  
Canteen trucks or wagons  
Catering businesses  
Cocktail lounges and bars  
Coffee shops  
Diners  
Dining rooms  
Hotel and motel dining rooms  
Ice cream trucks and other food stands  
Lunch counters  
Private or social clubs

*Snack bars (including theatre snack bars) and salad bars*  
*Street wagons or carts*

*Taverns*

*Vending machines or "honor snack trays" that sell snacks or candy with a sales price of \$3.50 or more. Honor snack trays consist of any vending arrangements in which snacks or candy are available in an open tray for employees in an establishment that normally does not sell food and for which payment is made on the honor system.*

*For more detailed information about the sales tax on meals, please see DOR Regulation 830 CMR 64H.6.5, Sales Tax on Meals.*

**A Guide to Sales Tax on Meals** also contains information about the sales tax on meals and is available via the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor). Copies also may be obtained by calling DOR's main information lines at 617-887-MDOR or toll-free in Massachusetts at 800-392-6089.



See "A Guide to Sales  
Tax on Meals"

*The tax status of health care items and equipment generally is determined by explicit statutory reference. A guide to this area is provided below:*

### Exempt

Abdominal belts  
 Baby oil  
 Baby pants  
 Braces, supports and corrective devices fit to the patient  
 Colostomy and Ileostomy bags, pouches and solutions  
 Crutches, crutch cushions and tips  
 Diapers  
 Diaper linings  
 Hearing aid batteries  
 Hearing aids worn on the body  
 Eyeglasses (prescription only)  
 Incontinence pants  
 Over-the-counter medications sold on prescription  
 Oxygen, blood and blood plasma  
 Prescription drugs  
 Prostheses  
 Sanitary napkins and belts  
 Syringes and needles (with insulin prescription)  
 Tampons  
 Wheelchairs

### Taxable

Adhesive tape  
 Alcohol  
 Antacids  
 Athletic supporters  
 Baby lotions and powders  
 Bandages and bandage scissors  
 Bed pans  
 Bedwetting alarm devices  
 Blood diagnostic products  
 Breast pumps  
 Condoms  
 Cosmetics  
 Cotton balls  
 Cotton swabs  
 Deodorants, antiperspirants  
 Finger cots  
 Hairnets  
 Heating pads  
 Hot water bottles  
 Ice bags  
 Invalid cushions and rings  
 Lamps: heat and sun  
 Nonprescription medicine  
 Over-the-counter medications not sold on prescription  
 Powders, deodorant, douches  
 Pregnancy test systems  
 Prosthesis powder and shampoo

### **Taxable** (continued)

Respirators  
 Supports: ankle and wrist  
 Suspensories  
 Syringes (except with insulin prescription)  
 Thermometers  
 Urinals  
 Vaporizers  
 Vitamins  
 Weight-loss aids and preparations

Rentals, sales and repairs of the following are exempt only when prescribed by a registered physician:

Alternating pressure pad units  
 Canes, tripod canes  
 Enteral, parenteral feeding devices worn on the body  
 Hospital beds for home use  
 Incubators  
 Kidney dialysis machines (see DOR Letter Ruling 02-6)  
 Life sustaining resuscitators  
 Oxygen concentrators, masks, humidifiers, etc.  
 Pacemakers  
 Patient lifts  
 Suction machines  
 Ultrasonic nebulizers

Household items generally are taxable. Seeds used to grow food for human consumption are exempt. Here is a listing of the tax status of specific items:

### **Exempt**

Commercial gun safes and trigger lock devices  
 Fertilizer  
 Flags: U.S. only  
 Fuels:  
 Charcoal  
 Combustible fireplace logs  
 Firewood, kindling  
 Lighter fluid for grills  
 Propane gas for grills  
 Gas, steam, electricity and heating fuel  
 Infant supplies:  
 Baby buntings  
 Bibs  
 Diapers: cloth and disposable  
 Linings  
 Receiving blankets  
 Rubber pants  
 Plants and seeds that produce food for human consumption  
 Telecommunications services (up to \$30 per month for residential use)

### **Taxable**

Appliances  
 Building materials  
 Fencing  
 Furniture and draperies  
 Hardware  
 Hobby supplies  
 Hoses and sprinklers  
 Infant supplies:  
 Baby harnesses  
 Carriages, strollers  
 Car seats, restraints  
 Changing tables  
 Cribs and crib blankets  
 Diaper bags  
 Nursing bottles, nipples  
 Teething items  
 Wipes  
 Lawn furniture  
 Lawnmowers, spreaders, sweepers  
 Paint and painting supplies  
 Peat moss  
 Pesticides, including insecticides, herbicides, fungicides, and miticides. (These products are now generally taxable unless purchased by an applicator licensed or certified by the Department of Agricultural Resources or are used in agricultural production. See TIR 08-8 for more information.)

**Taxable** (continued)

Plants and seeds that do not  
produce food for human  
consumption  
Potting soil, grass, shrubs  
Shovels and rakes  
Snowblowers  
Tools  
Umbrellas

Equipment directly related to solar, wind-powered or heat-pump systems is exempt if the system is used as a primary or auxiliary power system for heating or supplying the energy needs of a taxpayer's principal residence in Massachusetts. Structural components, such as glass windows, are taxable unless they meet DOR's definition of custom-made.

**Please note:** Massachusetts also allows owners or tenants of residential property located in the Commonwealth a credit against their personal income tax for expenses related to renewable energy source property. To take the credit, taxpayers must complete and file Massachusetts Schedule EC, Solar and Wind Energy Credit, with their annual income tax returns.



File Schedule EC for solar  
and wind energy  
credit



Greeting cards are  
taxable

Generally, reading materials and stationery are taxed. Exemptions are allowed by statute for newspapers, magazines, books used for religious worship and educational textbooks. Following is a list of specific items:

**Exempt**

Bibles, Korans, etc.  
Books required by educational  
institutions for instruction  
Magazines, newspapers and comic  
books  
Prayer books and missals

**Taxable**

Books and paperbacks  
Dictionaries and encyclopedias  
Greeting cards  
School supplies  
Stationery and paper goods

What is the schedule for filing and paying sales/use tax?

Different schedules must be followed for filing and paying sales/use tax depending on the amount of tax vendors expect to collect from their customers in a year. The following chart lists the filing and payment requirements.

Annual sales/ use tax collected	Return filing requirement	Payment due
\$100 or less	<b>Annually</b> due 20 days after the end of the filing period — i.e., Jan. 20. <b>WebFile for Business</b> or <b>Form ST-9A</b>	Payment due with return.
From \$101 up to \$1,200	<b>Quarterly</b> due 20 days after end of the filing period — i.e., April 20, July 20, October 20 and January 20. <b>WebFile for Business</b> or <b>Form ST-9Q (for goods)</b> <b>Form STS-Q (for services)</b>	Payment due with return.
\$1,201 or more	<b>Monthly</b> due 20 days after end of the filing period — i.e., February 20 for January filing period. <b>WebFile for Business</b> or <b>Form ST-9 (for goods)</b> <b>Form STS-M (for services)</b>	Payment due with return.

Businesses and individuals incurring use tax liabilities who are not registered vendors may file Form ST-10 (Business Use Tax Return) or Form ST-11 (Individual Use Tax Return). Both returns are due annually by April 15. Alternatively, individuals may report and pay any Massachusetts use tax due on their personal income tax return, Massachusetts Resident Tax Return (Form 1) or Telefile (or Form 1-NR/PY for part-year residents).

Taxpayers have the option of using a schedule to self-report an estimated, or “safe harbor,” amount of use tax based on their Massachusetts adjusted gross income. Purchases of items having a sales price of \$1,000 or more are excluded from the “safe harbor.” For more information, please see TIR 04-26, Sales/Use Tax Changes Contained in Chapter 262 of the Acts of 2004, which is available on the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor), or by calling DOR’s Rulings and Regulations Bureau at 617-626-3250.

What are the electronic filing and payment requirements?

Businesses with a combined annual withholding, sales/use tax (including sales tax on meals and telecommunications services) and room occupancy excise liabilities of \$10,000 or more are required to file returns and make payments electronically. Once the tax liability reaches the electronic filing threshold in one year, the business must file and pay electronically in all subsequent years, regardless of the amount due, as long as it has an obligation to file one of these three categories of taxes in Massachusetts. Also, all returns with zero tax due are required to be filed electronically, regardless of the amount of the business’ total tax liability. All new businesses and existing businesses applying for an additional registration must file and make payments electronically, regardless of the amount of their annual tax liability.

How do I submit returns and payments electronically?

Trustee and business tax taxpayers may file returns and make payments electronically through DOR’s secure Web-based application, **WebFile for Business**, which is available on the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor).

Vendors must register with DOR in order to use **WebFile for Business**. Instructions for registering to use the application are provided on the DOR website.

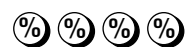
For more information on electronic filing, see TIR 04-30, Revised Electronic Filing Requirements, available on the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor).

### **How can I assure timely filing?**

An electronically filed return or report is deemed timely filed if electronically submitted on or before the due date, before midnight Eastern time, with all required information accurately entered. Upon submission, the filing entity will receive a confirmation number and time-and-date stamp, which constitute the substantiating date mark providing proof of time and filing date.

In order to be considered timely filed, a paper return must be received by DOR on or before the due date, or if delivered after the due date, it must be postmarked by the U.S. Postal Service or date-stamped by a private delivery service at least two days prior to the due date.

### **What are the penalty and interest charges for late returns and payments?**



Penalty for late payment  
is 1 percent per month

Sales/use tax returns that are not filed on or before the due date are subject to interest and penalty charges.

The penalty for late payment is one percent of the unpaid tax shown on the return per month (or fraction thereof), up to a maximum of 25 percent.

The penalty for failure to file a return by the due date is one percent of the balance due per month (or fraction thereof), up to a maximum of 25 percent.

Also, if you fail to pay the tax when due, interest will be charged at the federal short-term rate (which can change quarterly) plus four percentage points, compounded daily. If you wish to obtain information on these rates, please call DOR's Customer Service Bureau at 617-887-MDOR or toll-free in Massachusetts at 800-392-6089.

### **Are there other penalties?**

Yes. It is unlawful for a vendor to advertise or state to the public or any customer, directly or indirectly, that the sales tax, or any part of it, will be assumed or absorbed by the vendor, or that it will not be added to the selling price or that it will be refunded in whole or in part. This fine may not exceed \$100.

In addition, a vendor who underpays the sales/use tax due to negligence or disregard of the tax laws, or who substantially understates a tax liability on

a return, may be subject to a penalty of 20 percent of the underpayment if the underpayment exceeds the greater of 10 percent of the tax required to be shown on the return or \$1,000. See TIR 06-5, *New Penalties* under G.L. c. 62C, §§ 35A-35E, for more information.

**Willful evasion** of taxes is a felony punishable by a fine up to \$100,000 for individuals or \$500,000 for corporations and/or imprisonment for up to five years. Willful failure to collect and pay over taxes is also a felony and is punishable by a fine up to \$10,000 and/or imprisonment for up to five years.

Taxpayers who do not comply with the requirements to file returns, make payments or submit data to DOR in an electronic format will be subject to a penalty of up to \$100 for each return, payment or data transfer submitted incorrectly to DOR. Please refer to TIR 04-12, *Penalty for Failure to File, Report or Pay in the Prescribed Format*, and TIR 04-30, *Revised Electronic Filing Requirements*, for more information.

### **Must a return be filed even if no tax was due for a given period?**

Yes. A return must be filed for all periods even when no tax is due — just enter zero in the appropriate places. Filing each period is necessary for DOR's record keeping purposes. It also will help to avoid requests from the Department for filing information. Please note that all returns with zero tax due must be filed electronically. For more information, please see TIR 04-30, *Revised Electronic Filing Requirements*, available on the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor).

### **How can sales/use tax reporting errors be corrected?**

An Application for Abatement/Amended Return (Form CA-6) must be filed in order to report any decrease in tax; report any increase in tax (full payment should be made with the filing of the amended return); dispute a tax assessment; or request a waiver of penalties due to reasonable cause.

WebFile for Business participants must use the "amend" feature of their WebFile for Business account to file abatement applications for withholding, sales and use tax (including sales tax on meals) and room occupancy taxes.

For additional information, please refer to DOR's online Guide to Taxes, available at [www.mass.gov/dor](http://www.mass.gov/dor). This guide is designed to help taxpayers understand how to request an abatement of tax paid to DOR, or to notify DOR of an additional tax due.

### What records must sales/use tax vendors keep?

Vendors registered to collect sales/use tax must keep complete and accurate records of the gross receipts from all sales, whether taxable or not. Vendors also must retain copies of sales/use tax returns together with any supporting information necessary to verify the accuracy of the return. Sufficient records provide the vendor with evidence of each transaction and may include, but are not limited to, register tapes, cash journals, memorandum accounts and ledgers. Vendors must retain copies of exempt certificates and credit memos issued to purchasers.



Records must be kept  
for all sales

### How long should sales/use tax records be kept?

Records must be retained for a minimum of three years from the date the return was filed or the date it was required to be filed, whichever is later. Additionally, returns may be audited for up to six years for understating by more than 25 percent the tax due on receipts that should have been reported on the return. You also should know that there is no limitation on the period for which DOR may request records if a vendor failed to file a return or filed a false or fraudulent return. Further information about retaining records is available in DOR Regulation 830 CMR 62C.25.1, Record Retention.

### How are bad debts treated?

Vendors must pay tax on all sales regardless of whether payment is received at the time of sale. Reimbursement for tax remitted on bad debts can be claimed only on an annual basis on a Claim for Bad Debt Reimbursement (Form ST-BDR). This form must be filed by the due date, including extensions, of the vendor's federal income tax return for accounts determined to be worthless during the prior fiscal year. For more information and requirements, please see TIR 07-3, Sales Tax Bad Debt Credit Statute, and TIR 00-3, Claiming the Bad Debt Reimbursement. To obtain a copy, please visit the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor), or call DOR's Rulings and Regulations Bureau at 617-626-3250.

### What kind of help is available?

The information provided on the Department of Revenue's website, as well as the instructions in the DOR's tax forms, should provide answers to most taxpayer questions. For further information on Massachusetts sales and use tax law, please contact:

Department of Revenue, Customer Service Bureau  
PO Box 7010  
Boston, MA 02204  
617-887-MDOR or toll-free in Massachusetts 800-392-6089

DOR also issues a number of useful publications on various state tax issues. These publications include: tax-specific guides written in question and answer format such as **A Guide to the Department of Revenue: Your Taxpayer Bill of Rights**; and public written statements, such as Regulations, Technical Information Releases, Directives and Letter Rulings, that explain the Commonwealth's tax laws in detail. DOR also offers Small Business Workshops designed to help all new or small businesses understand their filing requirements. Please call 617-887-5660 for more information.

### Where to get forms and publications



Many Massachusetts tax forms and publications also are available via the Department's website at [www.mass.gov/dor](http://www.mass.gov/dor).



To obtain Massachusetts forms and publications by phone, call the Department's main information lines at 617-887-MDOR or toll-free in Massachusetts at 800-392-6089.

## Commonly Requested Forms and Publications

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DOR offers a number of publications on various state tax issues. Most are available by visiting the DOR website at [www.mass.gov/dor](http://www.mass.gov/dor), or by calling DOR's main information lines at 617-887-MDOR or toll-free in Massachusetts at 800-392-6089.

<b>Form Number</b>	<b>Title</b>
<b>CA-6</b>	Application for Abatement/Amended Return
<b>ST-1</b>	Sales and Use Tax Registration Certificate
<b>ST-2</b>	Certificate of Exemption
<b>ST-3</b>	5% Sales Tax Schedule
<b>ST-4</b>	Sales Tax Resale Certificate
<b>ST-5</b>	Sales Tax Exempt Purchaser Certificate
<b>ST-5C</b>	Contractor's Sales Tax Exempt Purchase Certificate
<b>ST-7R</b>	Motor Vehicle Certificate of Payment of Sales or Use Tax
<b>ST-8</b>	Sales Tax Exempt Certificate for Books Used for Instructional Purposes
<b>ST-9</b>	Monthly Sales and Use Tax Return
<b>ST-9A</b>	Annual Sales and Use Tax Return
<b>ST-9Q</b>	Quarterly Sales and Use Tax Return
<b>ST-10</b>	Business Use Tax Return
<b>ST-11</b>	Individual Use Tax Return
<b>ST-12</b>	Exempt Use Certificate
<b>ST-12B</b>	Sales Tax Exempt Certificate for Sales of Certain Medical Equipment
<b>ST-12EC</b>	Exempt Container Certificate
<b>ST-13</b>	Small Business Energy Exemption Certificate
<b>ST-BDR</b>	Claim for Bad Debt Reimbursement
<b>ST-BDR-MEALS</b>	Claim for Bad Debt Reimbursement

<b>Form Number</b>	<b>Title</b>
<b>MT-1</b>	Meals and All Beverages Sales Tax Registration
<b>ST-MAB-4</b>	Sales Tax on Meals, Prepared Food and All Beverages Return
<b>STS-Q</b>	Quarterly Sales/Use Tax on Services Return
<b>STS</b>	Monthly Sales/Use Tax on Services Return

<b>Regulation Number</b>	<b>Title</b>
<b>830 CMR 62C.25.1</b>	Record Retention
<b>830 CMR 64H.6.5</b>	Sales Tax on Meals

# MASSACHUSETTS SALES/USE TAX COLLECTION SCHEDULE

## 5% Sales Tax

Including Prepared Food and All Beverages

### Publications

***A Guide to the Department of Revenue: Your Taxpayer Bill of Rights***

***A Guide to Withholding of Taxes on Wages***

***Should You Be Paying Individual Estimated Taxes?***

***A Guide to Sales and Use Tax***

***A Guide to Sales Tax on Meals***

***A Guide to Estate Taxes (Applicable to dates of death prior to January 1, 1997)***

***A Guide to Estate Taxes (Applicable to dates of death on or after January 1, 1997 and prior to January 1, 2003)***

***A Guide to Estate Taxes (Applicable to dates of death on or after January 1, 2003)***

***DOR Regulations, Technical Information Releases, Directives and Letter Rulings*** are prepared on general tax issues as well as specific taxpayer inquiries and are available on the DOR website, or by calling DOR's Rulings and Regulations Bureau at 617-626-3250. Copies also are published in the **MASSTAX Guide**.

**MASSTAX Guide** contains five volumes covering all state taxes and DOR administrative procedures; it is available for purchase through Thomson West (800-328-9352) or for reference at many law libraries and at the State House Library.

Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax
\$ .10 – \$ .29	\$ .01	\$8.10 – \$8.29	\$ .41	\$16.10 – \$16.29	\$ .81	\$24.10 – \$24.29	\$ 1.21
.30 – .49	.02	8.30 – 8.49	.42	16.30 – 16.49	.82	24.30 – 24.49	1.22
.50 – .69	.03	8.50 – 8.69	.43	16.50 – 16.69	.83	24.50 – 24.69	1.23
.70 – .89	.04	8.70 – 8.89	.44	16.70 – 16.89	.84	24.70 – 24.89	1.24
.90 – 1.09	.05	8.90 – 9.09	.45	16.90 – 17.09	.85	24.90 – 25.09	1.25
1.10 – 1.29	.06	9.10 – 9.29	.46	17.10 – 17.29	.86	25.10 – 25.29	1.26
1.30 – 1.49	.07	9.30 – 9.49	.47	17.30 – 17.49	.87	25.30 – 25.49	1.27
1.50 – 1.69	.08	9.50 – 9.69	.48	17.50 – 17.69	.88	25.50 – 25.69	1.28
1.70 – 1.89	.09	9.70 – 9.89	.49	17.70 – 17.89	.89	25.70 – 25.89	1.29
1.90 – 2.09	.10	9.90 – 10.09	.50	17.90 – 18.09	.90	25.90 – 26.09	1.30
2.10 – 2.29	.11	10.10 – 10.29	.51	18.10 – 18.29	.91	26.10 – 26.29	1.31
2.30 – 2.49	.12	10.30 – 10.49	.52	18.30 – 18.49	.92	26.30 – 26.49	1.32
2.50 – 2.69	.13	10.50 – 10.69	.53	18.50 – 18.69	.93	26.50 – 26.69	1.33
2.70 – 2.89	.14	10.70 – 10.89	.54	18.70 – 18.89	.94	26.70 – 26.89	1.34
2.90 – 3.09	.15	10.90 – 11.09	.55	18.90 – 19.09	.95	26.90 – 27.09	1.35
3.10 – 3.29	.16	11.10 – 11.29	.56	19.10 – 19.29	.96	27.10 – 27.29	1.36
3.30 – 3.49	.17	11.30 – 11.49	.57	19.30 – 19.49	.97	27.30 – 27.49	1.37
3.50 – 3.69	.18	11.50 – 11.69	.58	19.50 – 19.69	.98	27.50 – 27.69	1.38
3.70 – 3.89	.19	11.70 – 11.89	.59	19.70 – 19.89	.99	27.70 – 27.89	1.39
3.90 – 4.09	.20	11.90 – 12.09	.60	19.90 – 20.09	1.00	27.90 – 28.09	1.40
4.10 – 4.29	.21	12.10 – 12.29	.61	20.10 – 20.29	1.01	28.10 – 28.29	1.41
4.30 – 4.49	.22	12.30 – 12.49	.62	20.30 – 20.49	1.02	28.30 – 28.49	1.42
4.50 – 4.69	.23	12.50 – 12.69	.63	20.50 – 20.69	1.03	28.50 – 28.69	1.43
4.70 – 4.89	.24	12.70 – 12.89	.64	20.70 – 20.89	1.04	28.70 – 28.89	1.44
4.90 – 5.09	.25	12.90 – 13.09	.65	20.90 – 21.09	1.05	28.90 – 29.09	1.45
5.10 – 5.29	.26	13.10 – 13.29	.66	21.10 – 21.29	1.06	29.10 – 29.29	1.46
5.30 – 5.49	.27	13.30 – 13.49	.67	21.30 – 21.49	1.07	29.30 – 29.49	1.47
5.50 – 5.69	.28	13.50 – 13.69	.68	21.50 – 21.69	1.08	29.50 – 29.69	1.48
5.70 – 5.89	.29	13.70 – 13.89	.69	21.70 – 21.89	1.09	29.70 – 29.89	1.49
5.90 – 6.09	.30	13.90 – 14.09	.70	21.90 – 22.09	1.10	29.90 – 30.09	1.50
6.10 – 6.29	.31	14.10 – 14.29	.71	22.10 – 22.29	1.11	30.10 – 30.29	1.51
6.30 – 6.49	.32	14.30 – 14.49	.72	22.30 – 22.49	1.12	30.30 – 30.49	1.52
6.50 – 6.69	.33	14.50 – 14.69	.73	22.50 – 22.69	1.13	30.50 – 30.69	1.53
6.70 – 6.89	.34	14.70 – 14.89	.74	22.70 – 22.89	1.14	30.70 – 30.89	1.54
6.90 – 7.09	.35	14.90 – 15.09	.75	22.90 – 23.09	1.15	30.90 – 31.09	1.55
7.10 – 7.29	.36	15.10 – 15.29	.76	23.10 – 23.29	1.16	31.10 – 31.29	1.56
7.30 – 7.49	.37	15.30 – 15.49	.77	23.30 – 23.49	1.17	31.30 – 31.49	1.57
7.50 – 7.69	.38	15.50 – 15.69	.78	23.50 – 23.69	1.18	31.50 – 31.69	1.58
7.70 – 7.89	.39	15.70 – 15.89	.79	23.70 – 23.89	1.19	31.70 – 31.89	1.59
7.90 – 8.09	.40	15.90 – 16.09	.80	23.90 – 24.09	1.20	31.90 – 32.09	1.60

To calculate the sales tax on any amount over \$32.09, multiply the purchase price by .05 and round off to the nearest cent.

**THE TAX MUST BE COMPUTED ON THE TOTAL SALE (WITH THE EXCEPTION OF INDIVIDUAL CLOTHING ITEMS OVER \$175) AND NOT ON PRICES OF INDIVIDUAL ITEMS INCLUDED IN THE SALE.**

*Department of Revenue*

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*Toll-free in Massachusetts: **800-392-6089***

*Online: **[www.mass.gov/dor](http://www.mass.gov/dor)***